

2005 California Adjustments — Residents**CA (540)****Important:** Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

Part I Income Adjustment Schedule**Section A — Income**

	A	Federal Amounts (taxable amounts from your federal return)	B	Subtractions See instructions	C	Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7	0010		0020		0030
8 Taxable interest income	8	0040		0050		0060
9 Ordinary dividends. See instructions. (b) 0096	(a)	0070		0080		0090
10 Taxable refunds, credits, offsets of state and local income taxes	10	0100		0110		
11 Alimony received	11	0120				0130
12 Business income or (loss)	12	0140		0150		0160
13 Capital gain or (loss). See instructions	13	0170		0180		0190
14 Other gains or (losses)	14	0200		0210		0220
15 Total IRA distributions. See instructions. (a) 0230	(b)	0240		0250		0260
16 Total pensions and annuities. See instructions. (a) 0270	(b)	0280		0290		0300
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17	0310		0320		0330
18 Farm income or (loss)	18	0340		0350		0360
19 Unemployment compensation. Enter the same amount in column A and column B	19	0370		0380		
20 Social security benefits (a) 0390	(b)	0400		0410		
21 Other income.						
a California lottery winnings				a 0430		a
b Disaster loss carryover from FTB 3805V				b 0440		b
c Federal NOL (Form 1040, line 21)				c		c 0450
d NOL carryover from FTB 3805V				d 0460		d
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809				e 0480		e
f Other (describe)				f 0570		f 0580
*0500 +0510 +0520 0530 0540 0550						
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	22	0590		0600		0610

Section B — Adjustments to Income

23 Educator expense	23	0620		0621		
24 Certain business expenses of reservists, performing artists, and fee-basis government officials	24	0636		0637		0635
25 Health savings account deduction	25	0660		0662		
26 Moving expenses	26	0680				
27 One-half of self-employment tax	27	0700				
28 Self-employed SEP, SIMPLE, and qualified plans	28	0910				
29 Self-employed health insurance deduction	29	0780		0782		0784
30 Penalty on early withdrawal of savings	30	0940				
31a Alimony paid. (b) Recipient's: SSN *0960						
Last name +0970 +0975	31a	0950				0955
32 IRA deduction	32	0624				
33 Student loan interest deduction	33	0630		0631		
34 Tuition and fees deduction	34	0640		0642		
35 Domestic production activities deduction	35	0650		0651		
36 Add lines 23 through 31a and 32 through 35 in columns A, B, and C. See instructions. *0980 +0990	36	0993		0995		1000
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions	37	1010		1020		1030

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27	38	1040
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance and state and local income tax, or General Sales Tax) and line 8 (foreign taxes only). See instructions	39	1050
40	Subtract line 39 from line 38	40	1060
41	Other adjustments including California lottery losses. See instructions. Specify *1070	41	+1080
42	Combine line 40 and line 41	42	1090
43	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?		
	Single or married filing separately		\$143,839
	Head of household		\$215,762
	Married filing jointly or qualifying widow(er)		\$287,682
	No. Transfer the amount on line 42 to line 43		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43	43	1110
44	Enter the larger of the amount on line 43 or your standard deduction listed below		
	Single or married filing separately		\$3,254
	Married filing jointly, head of household, or qualifying widow(er)		\$6,508
	Transfer the amount on line 44 to Form 540, line 18	44	1120